

AN ACT

relating to the determination of the appraised value of property for purposes of an ad valorem tax protest or appeal.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 23.01, Tax Code, is amended by adding Subsections (f) and (g) to read as follows:

(f) The selection of comparable properties and the application of appropriate adjustments for the determination of an appraised value of property by any person under Section 41.43(b)(3) or 42.26(a)(3) must be based on the application of generally accepted appraisal methods and techniques. Adjustments must be based on recognized methods and techniques that are necessary to produce a credible opinion.

(g) Notwithstanding any other provision of this section, property owners representing themselves are entitled to offer an opinion of and present argument and evidence related to the market and appraised value or the inequality of appraisal of the owner's property.

SECTION 2. This Act takes effect January 1, 2016.

H.B. No. 2083

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President of the Senate

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Speaker of the House

I certify that H.B. No. 2083 was passed by the House on April 28, 2015, by the following vote: Yeas 142, Nays 3, 2 present, not voting.

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Chief Clerk of the House

I certify that H.B. No. 2083 was passed by the Senate on May 13, 2015, by the following vote: Yeas 30, Nays 0.

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Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

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Governor